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**STATE BOARD OF EQUALIZATION**

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July 31, 1950

Re: ---

Gentlemen:

In answer to your letter of July 11, 1950 we advise that in our opinion the publications, samples of which accompanied your letter, are properly regarded as within the exemption set forth in Sales and Use Tax Ruling 50, copy enclosed, based on Section 6362 of the Sales and Use Tax Law exempting from the tax the sale of newspapers and periodicals regularly issued at average intervals not exceeding three months and also exempting the sale of property becoming an ingredient or component part of such publications. Those accompanying your letter are listed as follows:

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You state that the "Oakland Public Schools" bulletin is printed 35 weeks out of the year. Apparently it closes down during the summer vacation, but otherwise is issued weekly. Accordingly, it is our opinion that this qualifies as regularly issued at average intervals not exceeding three months.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:AMD  
Enclosed  
cc: